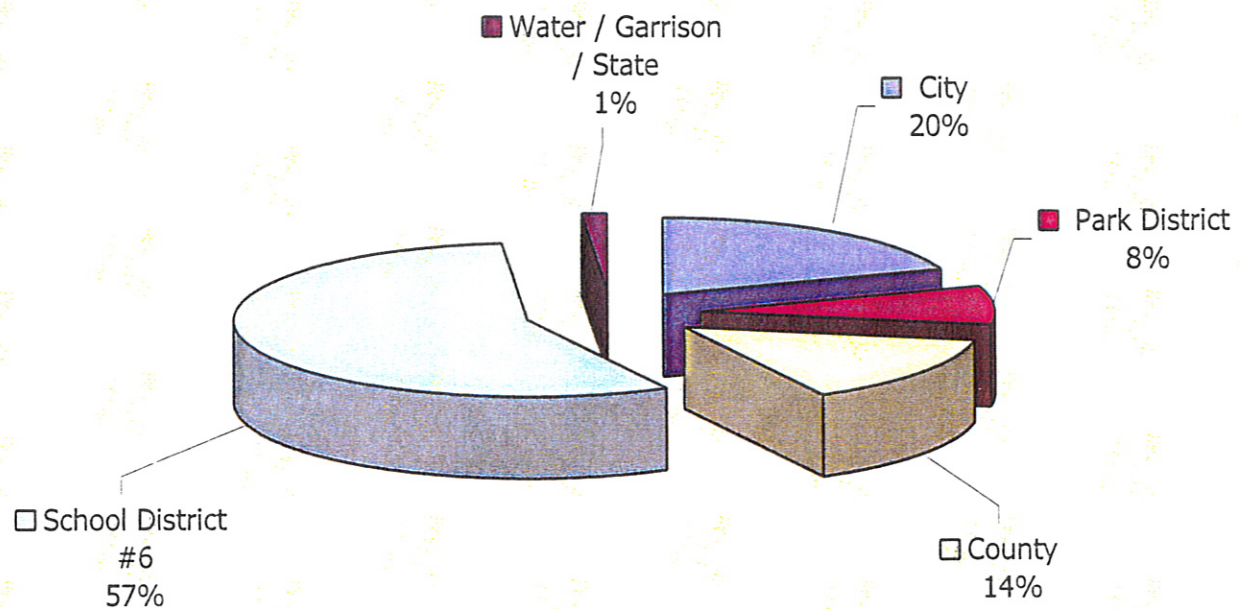


## Where Your Tax Dollars Go In the City of West Fargo



City Park District County School District #6 Water / Garrison / State

## *Where your tax dollar goes in the City of West Fargo*

City Levy	Mill Rate	Tax Dollars	Percentage
General	64.75	\$ 437.06	14.389%
Fire	7.90	\$ 53.33	1.756%
Airport	2.13	\$ 14.38	0.473%
Share of Specials	1.13	\$ 7.63	0.251%
Building	1.61	\$ 10.87	0.358%
Library	8.46	\$ 57.11	1.880%
S&I HWY #1		\$ -	0.000%
S&I HWY #2	2.71	\$ 18.29	0.602%
Total City	88.69	\$ 598.66	19.7%

Park District Levy	Mill Rate	Tax Dollars	Percentage
General	15.96	\$ 107.73	3.547%
Share of Specials	14.04	\$ 94.77	3.120%
Social Security	1.02	\$ 6.89	0.227%
Rec Facilities	5.00	\$ 33.75	1.111%
Total Park District	36.02	\$ 243.14	8.0%

Other Levies	Mill Rate	Tax Dollars	Percentage
County	61.00	\$ 411.75	13.556%
Weed	2.35	\$ 15.86	0.522%
Vector	1.00	\$ 6.75	0.222%
Soil	0.41	\$ 2.77	0.091%
Garrison Diversion	1.00	\$ 6.75	0.222%
State Med School	1.00	\$ 6.75	0.222%
School District #6	254.02	\$ 1,714.64	56.450%
Water Resource	4.50	\$ 30.38	1.000%
Total Others	325.28	\$ 2,195.64	72.3%
Total Mill Levy	449.99	\$ 3,037.43	100%

Formula for determining residential taxes

True & Full Value		Tax Rate		Mill Levy		Tax Dollars
150,000	x	0.045	x	0.44999	=	\$ 3,037.43

Formula for determining commercial taxes

150,000	x	0.05	x	0.44999	=	\$ 3,374.93
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This information is prepared using the 2006 Mill Rate

## 2007 Exempt Properties

Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. Following is a breakdown of discretionary exemptions for the 2007 assessment:

Type	True & Full Value		Tax Dollars	
New Single Family Homes	\$	27,150,000	\$	551,474
New Twin Home Construction	\$	9,862,500	\$	200,328
New Industry	\$	11,110,400	\$	250,751
PILOT	\$	24,359,800	\$	549,776
Remodeling - Residential	\$	566,700	\$	11,511
Remodeling - Commercial	\$	536,900	\$	12,117
Renaissance Zone - Residential	\$	12,700	\$	258
Renaissance Zone - Commercial	\$	3,370,000	\$	76,058
Tax Increment Financing (TIF)	\$	15,935,300	\$	323,679
Total	\$	92,904,300	\$	1,975,952

Yearly totals over the last three years reflect the changes in the exemptions that the City of West Fargo is granting:

Type	#	2007	#	2006	#	2005
New Single Family Homes	364	\$ 27,150,000	648	\$ 47,143,500	765	\$ 54,459,900
New Twin Home Construction	132	\$ 9,862,500	234	\$ 17,550,000	114	\$ 8,600,700
New Industry	4	\$ 11,110,400	4	\$ 10,347,500	4	\$ 1,172,800
PILOT	12	\$ 24,359,800	12	\$ 15,163,700	12	\$ 9,703,600
Remodeling - Residential	11	\$ 566,700	14	\$ 734,800	9	\$ 524,400
Remodeling - Commercial	3	\$ 536,900	1	\$ 267,100	1	\$ 234,100
Renaissance Zone - Residential	1	\$ 12,700	2	\$ 146,000	2	\$ 139,100
Renaissance Zone - Commercial	10	\$ 3,370,000	8	\$ 3,160,000	6	\$ 2,657,800
Tax Increment Financing (TIF)	108	\$ 15,935,300	96	\$ 10,670,900	44	\$ 11,695,000
Total		\$ 92,904,300		\$ 105,183,500		\$ 89,187,400

## 2007 Taxable Valuation

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The taxable valuation is the amount that is considered the tax base of the City of West Fargo. This accounts for the removal of exempt amounts and represents the net assessed value of all property in the city subject to property taxation.

This amount is determined by applying an assessment ratio of 50% to the appraised value of all taxable property, then a factor of 9% is applied to residential and 10% to all other property classes.

The taxable valuation multiplied by the mill levy will determine the total revenue to be received from property taxes.

The following projection of the 2007 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for those changes that may occur. The report also contains just an estimate of what utilities such as railroads and pipelines known as corporations assessed by the state may be.

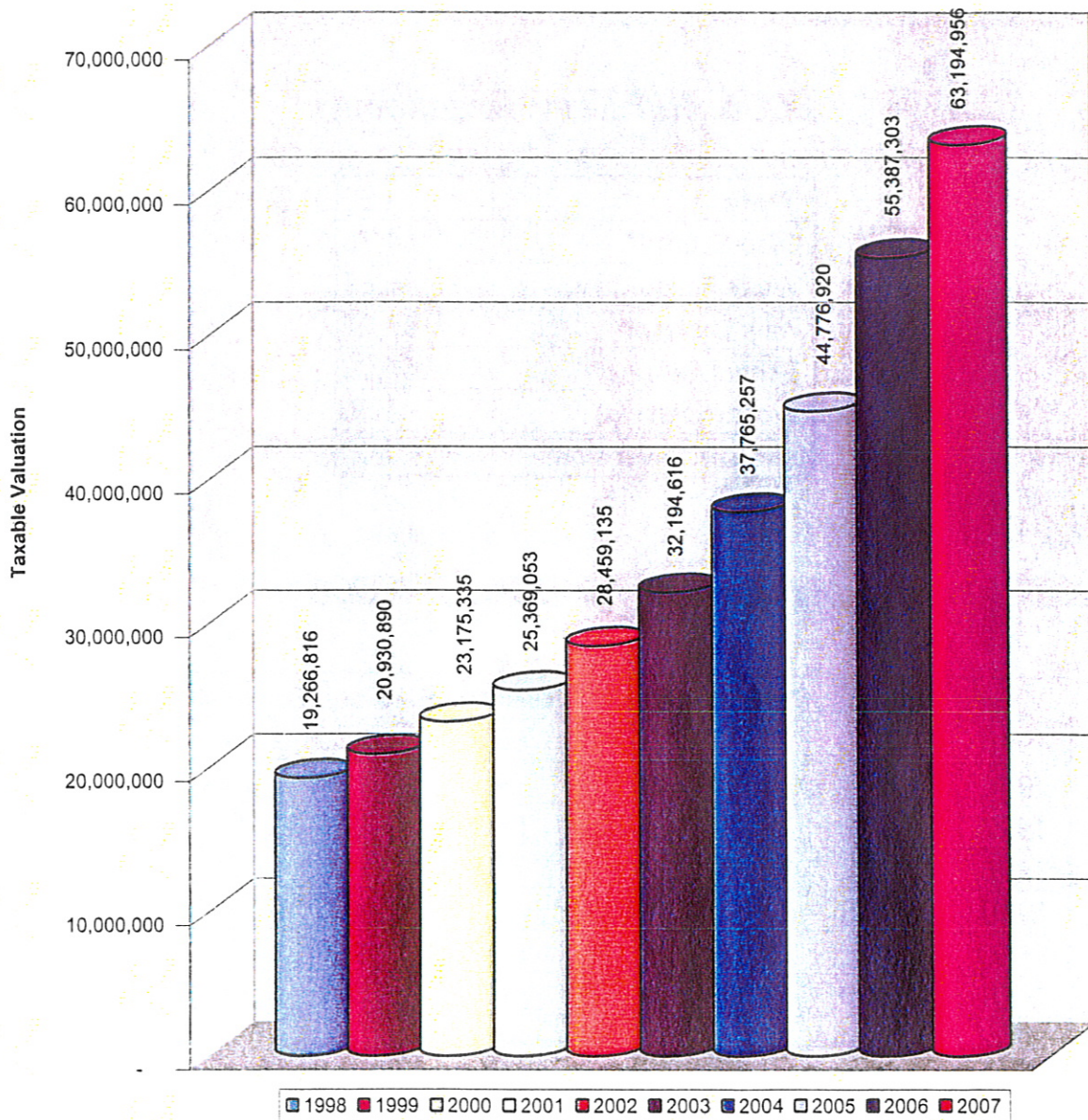
Agricultural	\$	68,815
Residential	\$	46,309,802
Commercial	\$	17,142,880
- TIF	\$	(796,765)
- Adjustments (Estimated)	\$	(200,000)
+Corporations (Estimated)	\$	670,224
Projected Taxable Value	\$	63,194,956

Below is a ten-year valuation history for the City of West Fargo:

<u>Year</u>	<u>Taxable</u> <u>Valuation</u>	<u>%</u> <u>Change</u>
1998	19,266,816	7.53%
1999	20,930,890	8.64%
2000	23,175,335	10.72%
2001	25,369,053	9.47%
2002	28,459,135	12.18%
2003	32,194,616	13.13%
2004	37,765,257	17.30%
2005	44,776,920	18.57%
2006	55,387,303	23.70%
2007	63,194,956	14.10%



## Ten Year Taxable Valuation History



## *Mill Levies*

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The County Auditor calculates the total mill levy each year. This is usually done in late fall after all taxing jurisdictions have reported. That levy appears on the tax bill that property owners receive in December of the same year. The most recent bill is 2006 and the mill levies in West Fargo were 449.99. This illustrates how that levy is broken down:

### *2006 Mill Levy Breakdown*

State	1.00
Cass County*	64.76
West Fargo City	88.69
Park District	36.02
School District	254.02
Water District	4.50
Garrison Diversion	1.00

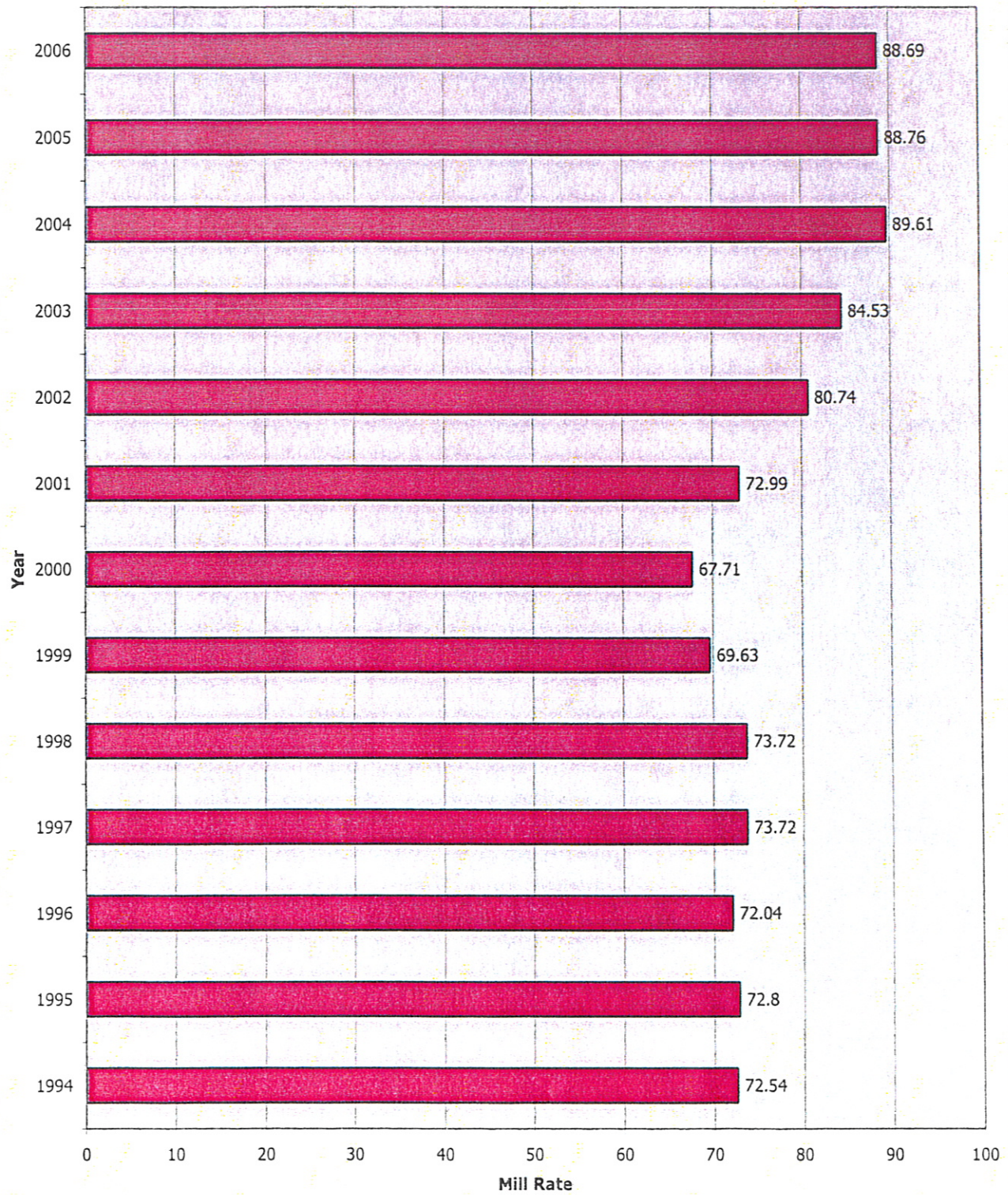
### *Mill Levies for 1995 - 2006*

Year	City	Park	School	County	Garrison	State	Water	Total
1995	72.80	27.01	251.66	65.96	1.00	1.00	4.00	423.43
1996	72.04	26.70	251.06	64.12	1.00	1.00	4.00	419.92
1997	73.72	27.34	250.83	66.49	1.00	1.00	4.60	424.98
1998	73.72	27.79	249.02	72.39	1.00	1.00	4.50	429.42
1999	69.63	28.23	249.02	71.17	1.00	1.00	4.50	424.55
2000	67.71	26.72	249.02	69.07	1.00	1.00	5.00	419.52
2001	72.99	27.19	249.02	66.02	1.00	1.00	5.00	422.22
2002	80.74	26.76	254.02	68.36	1.00	1.00	5.00	436.88
2003	84.53	26.45	254.02	68.76	1.00	1.00	5.00	440.76
2004	89.61	32.08	254.02	68.67	1.00	1.00	5.00	451.38
2005	88.76	39.66	254.02	65.66	1.00	1.00	5.00	455.10
2006	88.69	36.02	254.02	64.76	1.00	1.00	4.50	449.99

\*County Mill rate includes all other mill rates such as Weed, Vector and Soil Districts

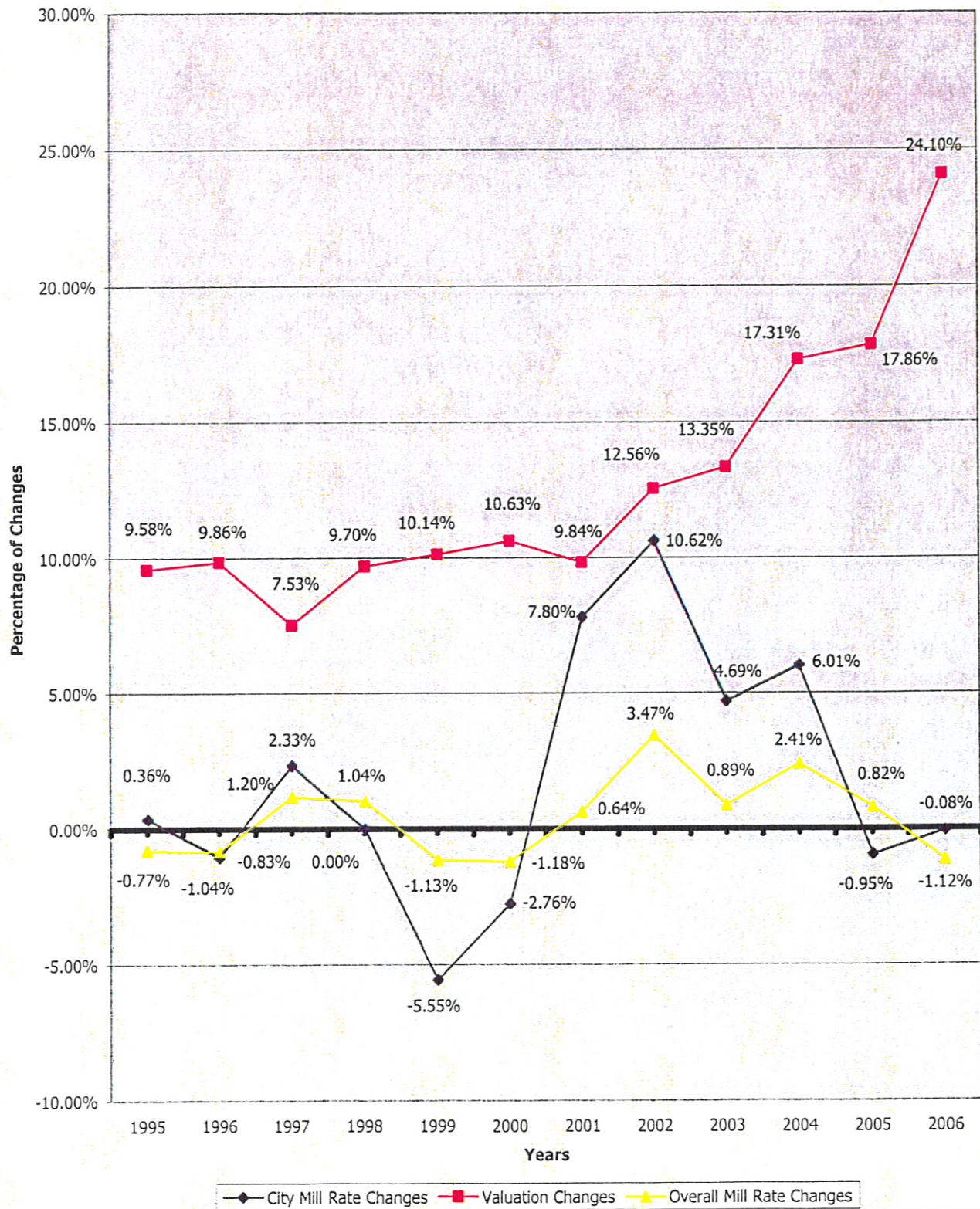


## Mill Rate Recap



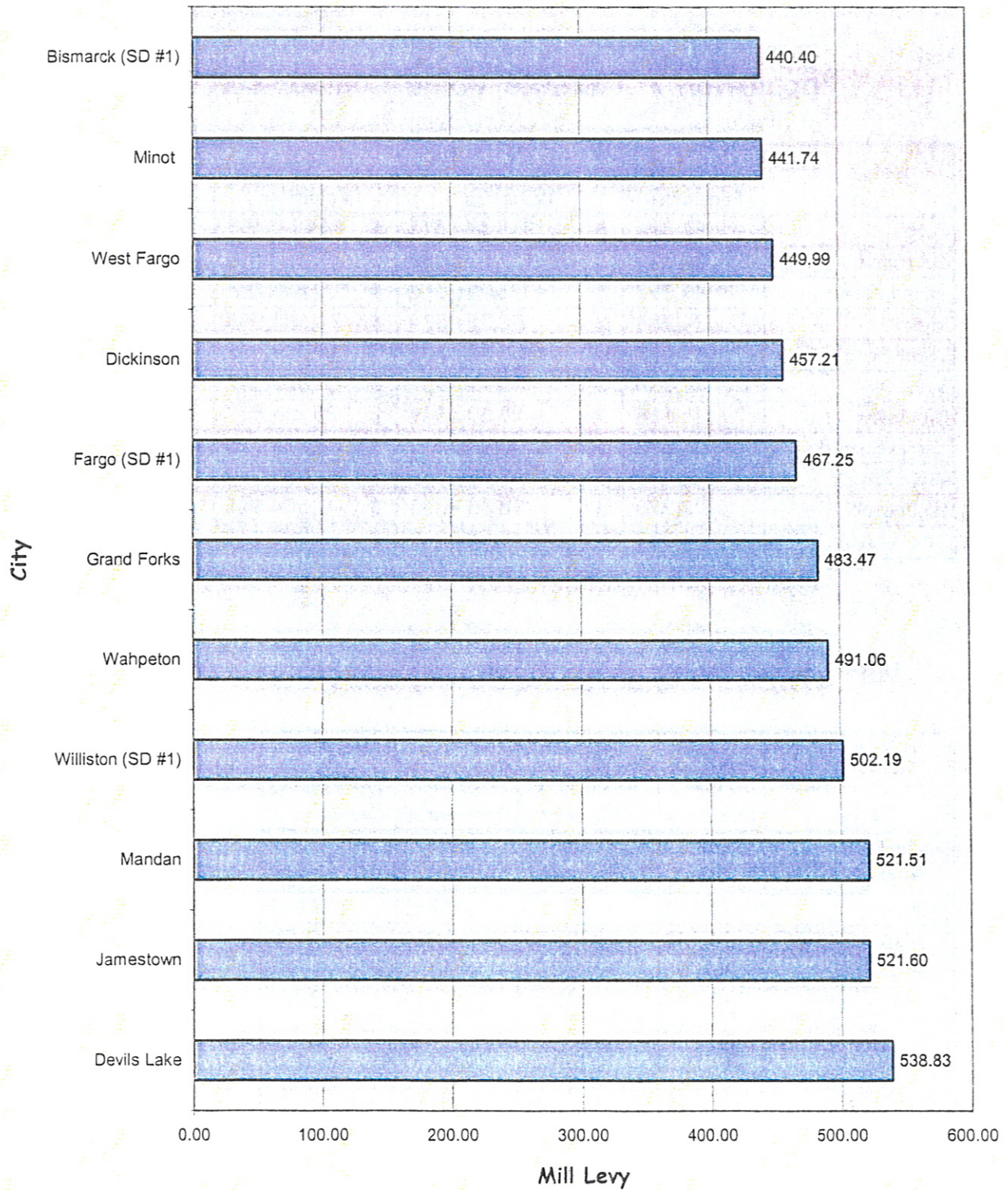


Mill Rate & Valuation Changes





## North Dakota City's Mill Levy Comparison



# Major North Dakota City Comparison

Population info provided by Gazetteer  
Taxable Valuation compiled by League of Cities

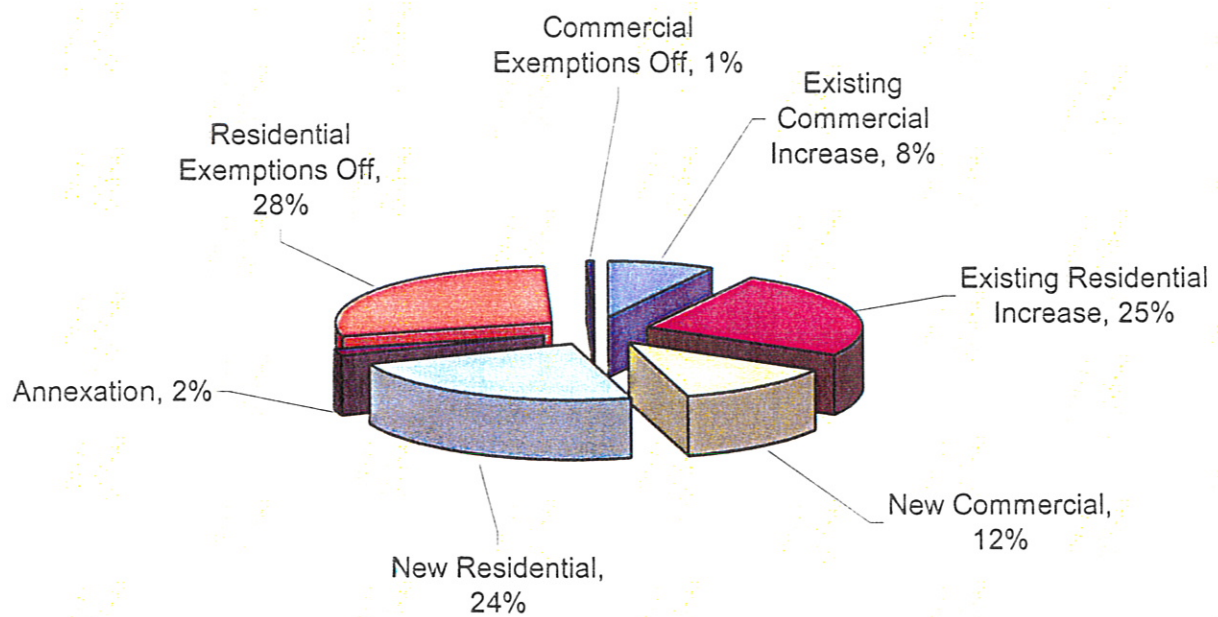
## Population / Taxable Value Comparison

City	Estimated Population	2006 Taxable Valuation	2005 Taxable Valuation	% Increase
Fargo	92,396	\$ 268,544,513	\$ 244,141,153	10%
Bismarck	57,377	\$ 149,966,086	\$ 132,395,061	13%
Grand Forks	49,792	\$ 121,056,846	\$ 109,889,541	10%
Minot	34,984	\$ 82,554,824	\$ 74,635,946	11%
West Fargo	19,487	\$ 55,387,303	\$ 44,779,582	24%
Mandan	17,225	\$ 30,561,967	\$ 28,603,587	7%
Dickinson	15,666	\$ 28,290,649	\$ 25,124,687	13%
Jamestown	14,826	\$ 24,231,610	\$ 22,776,920	6%
Williston	12,193	\$ 17,729,539	\$ 16,087,950	10%
Wahpeton	8,220	\$ 12,339,366	\$ 11,624,945	6%
Devils Lake	6,723	\$ 9,548,269	\$ 9,243,966	3%

## Mill Levy / Property Tax Comparison

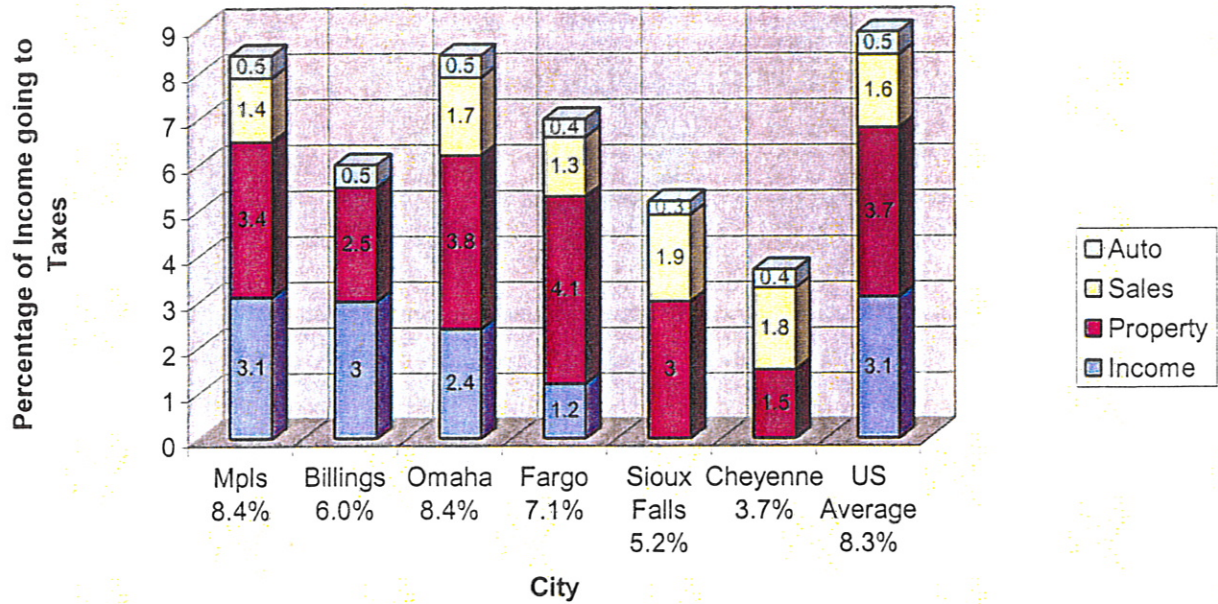
City	2006 Total Mill Levy	2006 City Mill Levy	Est Tax 100,000 Residential	Est Tax 100,000 Commercial
Devils Lake	538.83	127.53	2,425	2,694
Jamestown	521.60	133.85	2,347	2,608
Mandan	521.51	111.05	2,347	2,608
Williston (SD #1)	502.19	92.59	2,260	2,511
Wahpeton	491.06	117.94	2,210	2,455
Grand Forks	483.47	113.55	2,176	2,417
Fargo (SD #1)	467.25	57.25	2,103	2,336
Dickinson	457.21	109.49	2,057	2,286
West Fargo	449.99	88.69	2,025	2,250
Minot	441.74	122.74	1,988	2,209
Bismarck (SD #1)	440.40	94.37	1,982	2,202

## Where Was the Growth in 2007?





**Major Taxes as a percent of Income for Family of Four Earning \$50,000**



**Major Tax Burden for Family of Four Earning \$50,000 per year**

